

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 15TH NOVEMBER 2007 / 24TH KARTHIKA 1929

WP(C).No. 40007 of 2003(K)

PETITIONER:

M/S.CARRIS PIPES & TUBES (P) LTD.,
KOOVAPPADY, REPRESENTED BY ITS MANAGING DIRECTOR
N.BHASKARAN.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:

1. THE ASST.COMMISSIONER (ASSMT)
COMMERCIAL TAXES, SPL.CIRCLE, MATTANCHERY.
2. STATE OF KERALA, REPRESENTED BY ITS
CHIEF SECRETARY, SECRETARIAT, TRIVANDRUM.

BY GOVERNMENT PLEADER SMT.SMITHA BABU

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 15/11/2007, THE COURT ON 15/11/2007 DELIVERED THE
FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF COVERING LETTER DT.29.3.03 WITH STATEMENT SHOWING THE
PAYMENT DETAILS.

TRUE COPY

PA TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.40007 of 2003
.....

Dated this the 15th day of November, 2007.

JUDGMENT

Since the issue raised i.e. liability for additional sales tax on SSI units is covered by decision of this court in P.O.ABRAHAM ASSOCIATES V. COMMISSIONER OF COMMERCIAL TAXES (2003) 11 KTR 126, the W.P. is dismissed following the said judgment.

C.N.RAMACHANDRAN NAIR
Judge

pms